

Description of Fund Classifications

in the Treasury

Revenues and expenditures in the program budget and the summary schedules reflect the activities of many separate funds. Summary Schedule 10 provides a complete list of governmental cost funds. The Index lists those funds for which Fund Conditions are included in the budget and references the page number. General Fund and Special Fund expenditures represent the cost of government and are included in budget totals, and along with selected Bond Funds, are included in the overall expenditure totals. In 1981–82 the State of California began to change classification of funds in the state treasury to conform to Generally Accepted Accounting Principles as set forth by the National Council on Governmental Accounting. Schedule 3 includes a description of these changes and shows their effect on the budget totals.

General Fund. Used to account for all revenues and activities financed therefrom which are not required by law to be accounted by any other fund. Most state expenditures are financed from the General Fund. Normally, the only difference between the General Fund and the other governmental costs funds is the restriction placed on the use of the other governmental cost funds.

Special Funds. Consists of governmental cost funds used to account for taxes and revenues which are restricted by law for particular functions or activities of government. The funds included in these classifications are primarily for the regulation of businesses, professions and vocations; transportation; law enforcement; and capital outlay.

General Fund Special Accounts. Legislatively created accounts or dedicated revenues within the General Fund. Moneys credited to such accounts may be used only for the purposes specified in the legislation. As a result of Chapter 942, Statutes of 1977, these special accounts are treated as special funds, and revenues and expenditures are included in the special fund totals in the summary schedules of the budget. They are therefore excluded from the General Fund unrestricted revenues, expenditures and reserves.

Other Funds. Expenditures from funds which do not represent a cost of government are not in-

cluded in the budget totals. They consist of moneys which were derived from sources other than general or special taxes, licenses, fees or other state revenues. Included are receipts from the Federal Government, funds created for accounting purposes, receipts from sale of lands, or moneys held in trust. These funds are segregated into the following classifications:

Working Capital and Revolving Funds. Funds created to finance internal service activities rendered by a state agency to other state agencies or to local governments for which charges are made at cost. The charges are reflected as expenditures in the budget of the agency receiving the commodity or service.

Public Service Enterprise Funds. Self-supporting activities operated by the State for the benefit of the public. Funds are derived from charges to those who use the service and no support is derived from taxes, licenses or other state revenues.

Bond Funds. Used to account for the receipt and disbursement of proceeds from the sale of bonds and to finance projects for which the bonds were authorized. Expenditures are considered a cost of government at the time interest payments are made and as the bonds are redeemed.

Retirement Funds. Moneys held in trust by the State for retirement benefit payments.

Trust and Agency Funds. Funds holding moneys in trust pending disbursements to trustors, moneys received from the Federal Government to be expended for specific purposes, and other funds which do not derive their sources from taxes or other state revenues, or are in the nature of transitory funds created for the convenience of accounting receipts or disbursements which are not necessarily revenues or expenditures.

Selected Bond Funds. Selected bond funds are General Obligation Bond funds which are nonself-liquidating. Included in the overall expenditure totals of Schedules 1 and 9 for budget purposes are expenditures from the selected bond funds. The following page provides a complete listing of all selected bond funds.

<i>Fund No.</i>	<i>Fund Name</i>	<i>Fund No.</i>	<i>Fund Name</i>
0405	Bay-Delta Agreement Subaccount ¹	0714	Home Building and Rehabilitation Fund
0743	Bond Proceeds Account, State School Building Lease-Purchase Fund	0720	Lake Tahoe Acquisition Fund
0415	CALFED Subaccount ¹	0443	Lake Tahoe Water Quality Subaccount ¹
0404	Central Valley Project Improvement Sub-account	0794	Library Construction and Renovation Fund, California
0703	Clean Air and Transportation Improvement Fund	0543	Local Projects Subaccount ¹
0740	Clean Water Bond Fund of 1984, State	0723	New Prison Construction Fund
0737	Clean Water and Water Conservation Fund, State	0721	Parkland Fund of 1980
0764	Clean Water and Water Reclamation Fund of 1988	0722	Parkland Fund of 1984
0730	Coastal Conservancy Fund of 1984, State	0756	Passenger Rail Bond Fund of 1990
0711	County Correctional Facility Capital Expenditure Fund of 1986	0751	Prison Construction Bond Fund of 1990
0796	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988	0724	Prison Construction Fund of 1984
0409	Delta Levee Rehabilitation Subaccount ¹	0746	Prison Construction Fund of 1986
0423	Delta Tributary Watershed Subaccount ¹	0747	Prison Construction Fund of 1988
0422	Drainage Management Subaccount ¹	0659	Public Safety Bond Fund of 1996 (Proposed)
0788	Earthquake Safety and Housing Rehabilitation Bond Account, Housing Rehabilitation Loan Fund, California	0598	Public School Facilities Fund
0768	Earthquake Safety and Public Building Rehabilitation Fund of 1990	0728	Recreation and Fish and Wildlife Enhancement Fund
0445	Feasibility Projects Subaccount ¹	0545	River Parkway Subaccount ¹
0748	Fish and Wildlife Habitat Enhancement Fund	0544	Sacramento Valley Water Management and Habitat Project Subaccount ¹
0547	Flood Control and Prevention Account ¹	0707	Safe Drinking Water Fund, California
0710	Hazardous Substance Cleanup Fund	0793	Safe Drinking Water Fund of 1988, California
0782	Higher Education Capital Outlay Bond Fund	0424	Seawater Intrusion Control Subaccount ¹
0785	Higher Education Capital Outlay Bond Fund of 1988	0653	Seismic Retrofit Bond Fund of 1996
0791	Higher Education Capital Outlay Fund, June 1990	0418	Small Communities Grant Subaccount ¹
0705	Higher Education Capital Outlay Bond Fund of 1992	0413	South Delta Barriers Subaccount ¹
0658	Higher Education Capital Outlay Bond Fund of 1996	0417	State Revolving Fund Loan Subaccount ¹
0574	Higher Education Capital Outlay Bond Fund of 1998	0742	Urban and Coastal Park Fund, State
		0446	Water Conservation and Groundwater Recharge Subaccount ¹
		0790	Water Conservation Fund of 1988
		0744	Water Conservation and Water Quality Bond Fund of 1986
		0419	Water Recycling Subaccount ¹
		0786	Wildlife, Coastal and Park Land Conservation Fund of 1988, California
		0787	Wildlife and Natural Areas Conservation Fund (subfund of 0786)

¹ Account or subaccount of Safe, Clean, Reliable, Water Supply Fund